

**DEPARTMENT OF STATE REVENUE**

**LETTER OF FINDINGS NUMBER: 95-0492 CSET  
Controlled Substance Excise Tax  
For Tax Periods: 1995**

**NOTICE:** Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

**ISSUE**

**1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION**

**Authority:** IC 6-7-3-5

Taxpayer protests the assessment of Controlled Substance Excise Tax.

**STATEMENT OF FACTS**

Taxpayer was arrested for possession of marijuana. The Indiana Department of Revenue issued a record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on June 14, 1995 in a base tax amount of \$5248.00. Taxpayer filed protest to the assessment. A hearing on the protest was held on December 9, 1998. Further facts will be provided as necessary.

**Controlled Substance Excise Tax-Imposition**

**DISCUSSION**

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession of marijuana in the State of Indiana. An investigating agent's statement and the lab report indicate that Taxpayer was in possession of marijuana. Taxpayer contends that he was not in possession of marijuana. Taxpayer has the burden of proving that the information in the file and assessment are incorrect. Since Taxpayer did not offer any documentation to support his contention, the Department must rely

on the contents of the file in making a decision on the matter. Therefore, the tax properly applies to Taxpayer in this situation.

**FINDING**

Taxpayer's protest is denied.